

UNITED STATES MARINE CORPS  
Financial Management School  
Marine Corps Service Support Schools  
PSC Box 20041  
Camp Lejeune, North Carolina 28542-0041

FMOC 0703  
JUN 1999

**STUDENT OUTLINE**

**DEPUTY DISBURSING OFFICER RESPONSIBILITIES**

**OUTLINE:**

1. **PURPOSE:** The Marine Corps disbursing system will **provide prompt, convenient and accurate disbursing service to it's military and civilian personnel and to it's suppliers of material and services.** The principal function of a disbursing office is the disbursement and collection of public funds.

2. **COMMENCEMENT OF DISBURSING DUTY LETTER:** Enclosure (1) **(Vol. 5, 020401)**

a. Time of Relief

Whenever possible detachment from disbursing duty with relief will be effected on the last day of the month to avoid the submission of more than one set of financial returns.

b. Letter of Notification to DFAS Kansas City Center

Immediately upon commencement of disbursing duty or reopening of a temporarily closed disbursing account, whether a shore activity or deployed unit, a letter of notification will be forwarded to the DFAS Kansas City Center and will include the following:

- (1) Name of activity
- (2) DSSN assigned
- (3) Name, rank or grade of disbursing officer
- (4) Opening date of account
- (5) The beginning and ending serial numbers of all blank Treasury checks
- (6) If applicable, the name and rank or grade of the relieved disbursing officer

c. Distribution: In addition to the DFAS, distribution should include all Marine Corps disbursing officers, the relieved disbursing officer, and one for file.

3. AUTHORITY TO HOLD CASH FUNDS: Enclosure (2) (**Vol. 5, 030103**)

a. The commander of the activity to which the disbursing officer, deputies, and cashiers are permanently assigned, is the approving authority for granting requests to hold cash funds at personal risk.

b. Each disbursing officer, deputy, cashier and disbursing agent will request authorization to hold cash at personal risk from the appropriate authority.

c. All requests to hold cash funds at personal risk will be made in writing and will include:

- (1) Name
- (2) Title
- (3) Duty station
- (4) Description of the type of payments or other transactions requiring the use of cash.
- (5) The maximum amount of cash to be held at any time.
- (6) Facilities to be used in safeguarding the cash.

d. Cash held outside the accounts of the Treasury must be kept at a minimum. Any cash on hand in excess of requirements will be disposed of by deposit to the account of the U. S. Treasury or by delivery to another disbursing officer in exchange for a Treasury check.

4. SPECIMEN SIGNATURES (TFS FORM 3023): Enclosure (3)

a. The disbursing officer and deputies will select which of their given names or initials will be used with their surname to comprise their official signature.

b. TFS Form 3023 Specimen Signatures will be used to notify DFAS of the selected signature and will be on file with the DFAS when the account is first opened and before any Treasury checks are signed.

c. The official signature will be used on all checks, vouchers, official papers and correspondence pertaining to the DOD, Department of the Navy, General Accounting Office and the Treasury Department.

d. To complete the TFS Form 3023 it is required to submit 14 sample signatures.

e. Once specimen signatures are submitted and approved, there is no need to resubmit at each duty station.

f. The official signature provided the DFAS will not be changed without the written authority of the DFAS.

5. SIGNATURE CARD (DD FORM 577): Enclosure (4)

- a. The signature card is used to certify the signature being submitted.
- b. The signature card will be signed with an official signature and be forwarded with the specimen signature form.
- c. An additional heading of "Deputy for (name of the disbursing officer) will be on the signature card, if required.

6. REVOCATION OF DEPUTY APPOINTMENT: Enclosure (5) (**Vol. 5, 020305.e**)

- a. A disbursing officer may revoke the appointment of a deputy at any time for any reason and a copy of the revocation will be furnished to DFAS.
- b. When a deputy is transferred, a letter of revocation must be issued so the deputy may be reappointed, assume the duties as the disbursing officer at a new duty station, or fill other billets in the financial management field.
- c. If another individual will succeed the deputy, a copy of the letter of appointment and the required signatures for the new deputy shall be forwarded with the copy of the memorandum of revocation to the DFAS.

7. ESTABLISHMENT OF CASHIER POSITION: Enclosure (6) (**Vol. 5, 020601**)

- a. The establishment of a cashier position will be approved by the commanding officer.
- b. When the services of a cashier is required, a letter in duplicate stating the circumstance requiring each position will be forwarded to the Commanding Officer. This request will include:
  - (1) Specific duties and limitations.
  - (2) Effective date of appointment.
  - (3) Duration of the appointment.
  - (4) The estimated funds to be advanced, collected and disbursed
  - (5) The name of the individual being relieved, if any.
  - (6) For the first person to be appointed to a new position the request will also show:
    - (a) name.

(b) rank, rate or civilian grade.

8. CASHIER APPOINTMENT: Enclosure (7) (**Vol. 5, 020603**)

a. Individual cashiers will be appointed in writing by the disbursing officer.

b. The letter of appointment will include duties and limitations.

c. Effective date and the person relieved if not a new position.

d. Cashiers will acknowledge their acceptance of the position on the original appointment letter and required copies.

e. The letter of appointment will include the statement "I acknowledge that I am strictly liable to the United States for all public funds under my control "

f. Letters of appointment will be kept on file for a minimum of 6 months after the cashier ceases to serve, to show successive holder of each position.

9. OFFICIAL FACSIMILE SIGNATURE PLATE: Enclosure (8) (**Vol. 5, 070402**)

a. Immediately upon receipt of orders to disbursing duty with check-signing equipment, prospective disbursing officers will provide their new duty station with three (3) specimens of their official signature, in black ink, on blank unlined white 3 by 5 cards. State the number to be shown on the plate, so that they may order the signature plate.

b. When the officer being relieved receives the specimen signatures and if a signature plate will be required, the officer will have prepared a request for purchasing the signature plates.

c. The request form for signature plates or dies will be a purchase order (DD Form 1155).

(1) When the plates are received, the disbursing officer whose signature is reproduced on the plates shall:

(a) Make 14 copies of the facsimile signature.

(b) Certify 2 copies as true facsimile signatures.

(c) Mail all copies to the DFAS with a memorandum requesting approval of the facsimile for signing checks.

(2) In the case of Cummins check signing machines, the contractor (Cummins) will make 14 specimen signature impressions of the new plate, and forward all impressions to the DFAS, where the specimen copies are compared to the original signatures on the purchase order, and approval is

forwarded to the disbursing officer. If the specimen copies don't match or the plate doesn't meet required standards, the DFAS Center notifies the contractor and requests correction.

d. DFAS will notify the disbursing officer directly of authority to use facsimile signatures on checks. However, checks signed by machine will not be issued until the approval has been obtained.

e. The disbursing officer will insure proper procedures are followed for the protection and to prevent unauthorized use of all plates held by deputies, agents and other authorized personnel.

10. DISPOSITION OF SIGNATURE PLATES: Enclosure (9) **(Vol. 5, 070402.f)**

a. When a disbursing officer is detached from disbursing duty, and a signature plate is expected to be used again at a new duty station, the plate shall be forwarded to the DFAS Center for safekeeping.

b. If the plate is to be withdrawn from service and is not to be used again, it will be forwarded to the DFAS Center for destruction.

c. When the plate has been destroyed, a properly executed certificate identifying the specific plate and date of destruction shall be furnished to the disbursing officer.

11. RECEIPT OF BLANK CHECKS: **Enclosure (10)**

a. Upon relief the disbursing officer being relieved will transfer all unused checks to their successor for use under the same symbol number.

b. A receipt of transfer will be obtained by the disbursing officer being relieved.

c. The check receipt will contain the number of checks and inclusive check numbers of all batches/series of checks used by the office.

12. GENERAL DUTIES OF ALL AGENTS: **(Vol. 5, 010301)**

All agents are required to keep safely, without loaning, using, depositing in any bank, or exchanging for other funds, except as specifically authorized by law and regulation, all the public money collected by them or otherwise at any time placed in their possession and custody. They are required to account for all amounts received by producing evidence of deposit, transfer, or other authorized disposition.

13. DEPUTY DISBURSING OFFICER: **(Vol. 5, 020305)**

a. A deputy to a disbursing officer is an individual who, acting under a formal letter of appointment executed by a disbursing officer, is authorized to perform any and all duties relating to the receipt,

disbursement and custody of and accounting for, public funds in the name and for the account of the Disbursing Officer.

b. A deputy will perform such duties as directed by the Disbursing Officer to include the signing of checks drawn on the disbursing officer's checking account with the Treasurer of the United States and the signing of the Statement of Accountability.

c. In case of death, incapacity, or unauthorized absence of the disbursing officer, the deputy may continue disbursing duties for a period not to extend beyond the last day of the second month following the month in which the death, incapacity or absence occurred.

14. DISBURSING AGENT: (Vol. 5, 020602)

a. A disbursing agent is an agent to the disbursing officer who has not been appointed as a deputy DO.

b. Normally, a disbursing agent operates a permanently located disbursing office of considerable size (i.e. military pay, civilian pay etc.) that is geographically separated from the DO's office.

c. Unlike the DO or deputy DO a disbursing agent **cannot issue or sign Treasury checks**, unless appointment is changed to Deputy DO. He/she prepares disbursement and collection vouchers as an agent of the DO.

15. CASHIERS: (Vol. 5, 020603)

a. A cashier is an individual who acting under a formal appointment from a disbursing officer or disbursing agent is authorized to perform prescribed duties for that disbursing officer or disbursing agent **not including the signing of Treasury checks**.

b. Cashiers will perform duties relating to public funds under the supervision, and for the account of the disbursing officer.

c. Cashiers are authorized to sign official documents attesting to transactions made by them, which were specifically designated by the disbursing officer. On all documents the cashier will sign their own name over their title.

16. COLLECTION AGENT: (Vol. 5, 0207)

a. Collection agents are individuals who are authorized to collect public funds at a point other than the disbursing office.

b. Collection agents are appointed in writing by the appointing authority (Commanding Officer) or officer in charge of an activity.

c. Collection agents must perform their duties under the supervision and as prescribed by the officer for whom the agent acts.

d. The duties of a Collection Agent, receipting for funds, recordings, determining amounts owed, and making demands of debtors for amounts owed, should be segregated to minimize the opportunity for unauthorized, fraudulent, or otherwise irregular acts.

e. Disbursing personnel will not be designated collection agents, nor may the disbursing officer appoint a collection agent.

17. CHANGE FUND CUSTODIAN: (Vol. 5, 0208)

a. The change fund custodian uses this fund to make change, in conjunction with sales transactions. Also provides cash in exchange for a check made for more than the purchase amount.

b. The position of Change Fund Custodian is established entirely by local action of the Commander of the sales activity.

18. PAYING AGENT: (Vol. 5, 020604)

a. A Paying Agent is an individual appointed by the Commanding Officer to act as an Agent of the Disbursing Officer.

b. Paying Agents are appointed for specific purposes, relating to payments, currency conversions or check cashing transactions from funds temporarily advanced to them.

c. In the performance of their duties Paying Agents will be under the exclusive supervision of the Disbursing Officer in matters concerning the funds advanced to them.

19. IMPREST FUND CASHIER: (Vol. 5, 0209)

a. An imprest fund cashier is an individual who has been appointed by the commanding officer or officer in charge of an activity for the purpose of making authorized cash payments for materials or services purchased outside the normal supply system.

b. Imprest Fund Cashiers duties include maintaining custody of funds advanced by the Disbursing Officer and to file periodic vouchers to account for the cash paid out and have that cash replenished by the disbursing officer.

c. The form used by the Imprest Fund Cashier to replenish funds paid out is the **Cashier Reimbursement Voucher, OF 1129**.

d. The duties of Imprest Fund Cashier may not be assigned to disbursing personnel.





OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.1  
1 Oct 199-

From: Colonel Lynn MERTES, 268 66 9355/3404 U.S. Marine Corps To: Defense Finance and  
Accounting Service, Kansas City Center, DFAS-KC, Kansas City, Mo. 64197-0001

Subj: COMMENCEMENT OF DISBURSING DUTY NOTIFICATION

Ref: (a) Financial Management Regulation Vol. 5, para. 020401

1. I will on 1 November 199- commence disbursing duties as Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina, using symbol 8190, such account having been opened 1 August 1945, relieving Captain James D. KNOWHOW, 292 47 9686/3402 U.S. Marine Corps.

2. I have assumed custody of the retain records and responsibility for the settlement of the account of Captain KNOWHOW and of any other accounts for which Captain KNOWHOW had settlement responsibility.

L. Mertes

L.MERTES

Copy to: Capt. J.D.Knowhow  
All MC Disbursing Officers  
File

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (1)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7220.2  
1 Oct 199-

From: Disbursing Officer      To:    Commanding General, 7th Force Service Support, Fleet Marine  
Force, Camp Lejeune,                      North Carolina 28542-5050

Subj: AUTHORIZATION TO HOLD CASH FUNDS AT PERSONAL RISK

Ref: (a) Financial Management Regulation Vol. 5, para. 030103

1. In accordance with the instructions contained in reference (a), it is requested that the undersigned be authorized to hold cash funds at personal risk.

2. As required by reference (a), the following information is furnished:

a. Name: Lynn MERTES, Colonel, USMC

b. Title: Disbursing Officer

c. Station: 7th Force Service Support Group, Fleet Marine Force

d. Type of payments requiring use (handling) of cash: Special payments of regular pay, settlement of military and civilian travel claims, other claims, and cashing of checks in accordance with reference (a).

e. Other transactions requiring use (handling) of cash: Collections for various types of overpayments made to individuals, collection of postal funds, payment for damaged and lost government property by individuals and payment for field rations by individuals.

f. Maximum amount of cash funds held at any one time: \$50,000.00

3. The facilities/means to be utilized for safekeeping cash are as follows: Heavy duty, garrison type safes with 3-tumbler combination locks (the combination of the safes being known only to the officer/cashier to which the safe is assigned); and utilization of a 24 hour-a-day, seven days-a-week duty/ watch composed strictly of disbursing office personnel.

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (2)**

4. Approval of this request will not restrict the holding of cash funds in excess of the total amount shown in paragraph 2f, above for meeting periodic payrolls.

L.Mertes  
L. MERTES

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (2)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.3  
1 Oct 199-

From: Second Lieutenant, Sunny Bright 528 56 5355/3404 USMC To: Commanding General, 7th  
Force Service Support Group, Fleet Marine Force, Camp Lejeune, N.C. 28542-5050

Via: Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune,  
N.C. 28542-5050

Subj: AUTHORIZATION TO HOLD CASH FUNDS AT PERSONAL RISK

Ref: (a) Financial Management Regulation Vol. 5, para. 030103

1. In accordance with the instructions contained in reference (a), it is requested that the undersigned be authorized to hold cash funds at personal risk.

2. The following information is furnished:

a. Name: Sunny BRIGHT

b. Title: Deputy Disbursing Officer

c. Station: 7th Force Service Support Group, Fleet Marine Force

d. The funds held are to be used for making authorized payments to personnel.

e. Maximum amount of cash funds to be held at one time: Five Thousand Dollars (\$5,000.00).

Sunny Bright

S. BRIGHT

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FIRST ENDORSEMENT on Second Lieutenant S. Bright's ltr of 1 Oct 199-

From: Disbursing Officer  
To: Commanding General

1. Forwarded recommending approval.  
L. Mertes

L. MERTES

SECOND ENDORSEMENT on Second Lieutenant S. BRIGHT's ltr of 1 Oct 199-

15 Oct 199-

From: Commanding General  
To: Second Lieutenant Sunny BRIGHT 528 56 5355/3404 USMC

1. Returned approved.

DE Helper

D.E. HELPER  
By direction

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (2)**

SPECIMEN SIGNATURE (TFS FORM 3023) ENCLOSURE (3)

SIGNATURE CARD (TFS FORM 5583) ENCLOSURE (4)

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.6  
1 Feb 199-

From: Disbursing Officer

To: Second Lieutenant Sunny BRIGHT, 528 56 5355/3404 USMC

Subj: REVOCATION OF APPOINTMENT AS A DEPUTY OF COLONEL L. MERTES,  
U.S. MARINE CORPS, DISBURSING OFFICER, SYMBOL 8190

Ref: (a) Financial Management Regulation Vol. 5, para. 020305.4E

1. Effective this date your appointment as a deputy of the undersigned is hereby revoked.
2. You were initially appointed by me as my deputy on 1 November 199-. Such appointment was approved by the Secretary of the Navy on 15 October 199-.

L. Mertes  
L. MERTES



**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (5)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Corps  
Camp Lejeune, North Carolina 28542-5050

7200.7  
1 Oct 199-

From: Disbursing Officer

To: Commanding General, 7th Force Service Support Group, Fleet Marine Force, Camp  
Lejeune, N.C. 28542-5050

Subj: REQUEST FOR ESTABLISHMENT OF CASHIER POSITION

Ref: (a) Financial Management Regulation Vol. 5, para. 020601

(b) Financial Management Regulation Vol. 5, para. 020603

1. In accordance with reference (a) and (b) it is requested that a cashier position be established within this office. It is further requested that 1 November 199- be the effective date.
2. The specific duties of the cashier will be to effect collections, make cash disbursements, attest military pay documents and cashing checks for military personnel.
3. The funds estimated to be advanced, collected or disbursed should not exceed \$10,000.00 per day.
4. Currently there is one deputy serving at this activity and the establishment of this position would serve to reduce the paperwork, over the counter payments and other disbursing officer duties required of the deputy, thus providing for greater efficiency in all areas.
5. The first cashier to be appointed upon approval will be:

Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 U.S. Marine Corps

**L. Mertes**

L. MERTES

**FOR INSTRUCTIONAL PURPOSES ONLY**

**ENCLOSURE (6)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28652-5050

7200.9

1 Nov 199-

From: Disbursing Officer

To: Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 USMC

Subj: APPOINTMENT OF CASHIER

Ref: (a) Financial Management Regulation Vol. 5, para. 020603.C

1. In accordance with the provisions of reference (a), you are hereby appointed as cashier for the undersigned at Disbursing Office, 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina 28542-5050 effective 1 November 199-.

2. As cashier you will perform the following duties:

- a. Make disbursements to military personnel.
- b. Accept collections for official deposits to the United States Treasury.
- c. Sign disbursing documents; except checks, and the Statement of Accountability or other specifically prohibited documents.
- d. Attest entries on military pay documents.
- e. Make currency change.
- f. Cash personal checks.

3. Your appointment as cashier is effective only while the undersigned continues to serve as disbursing officer or until terminated, whichever is earlier. Your funds will be kept in a safe, the combination of which will be known only to you, and will be changed at least once every six months.

**L. Mertes**

L.MERTES

**FOR INSTRUCTIONAL PURPOSES ONLY**

**ENCLOSURE (7)**

OFFICE OF THE DISBURSING OFFICER

Seventh Force Service Support Group

Fleet Marine Force

Camp Lejeune, North Carolina 28542-5050

7200.2

1 Nov 199

FIRST ENDORSEMENT on DO, 7th FSSG, FMF ltr 7200.9 of 1 November 199-

From: Gunnery Sergeant Peter J. O'TOOLE, 233 84 5656/3432 USMC

To: Disbursing Officer, 7th Force Service Support Group, Fleet Marine Force

Subj: APPOINTMENT OF CASHIER

1. I hereby acknowledge acceptance of appointment as cashier for the Disbursing Office, 7th Force Support Group, Fleet Marine Force and I fully understand the limitations and duties connected with this appointment.

2. I am willing to serve in this position. I agree to hold myself accountable to the United States for all public funds received.

**PJ O'Toole**

P.J. O'TOOLE

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (7)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.10  
1 Oct 199-

From: Captain James D. KNOWHOW, 292 47 9686/3402 U.S. Marine Corps  
To: Defense Finance and Accounting Service Kansas City Center, DFAS-KC Kansas City,  
Mo. 64197-0001

Subj: REQUEST FOR OFFICIAL FACSIMILE SIGNATURE PLATES

Ref: (a) Financial Management Regulation Vol. 5, para. 070402

Encl: (1) DD Form 1155 Purchase Order for Cummins Check Signer  
(2) Three 3 by 5-inch white card specimen signatures

1. Reference (a) sets forth the requirements for obtaining facsimile signature plates. On 1 November 199- Col. Lynn MERTES will officially become the Disbursing Officer for the 7th Force Service Support Group, Fleet Marine Force, Camp Lejeune, North Carolina, Facsimile signature plates will be required.
2. Due to the short notice of the assignment, and the approximately 15,000 checks issued monthly, it is requested that an immediate priority be assigned. The plate number to be assigned is one (1).
3. This office has recently purchased a Cummins Check Signer with the following specifications:
  - a. Manufacturer's Name: Cummins Check Signer
  - b. Type: Cummins Tallyprinter
  - c. Model Number: 274-01

d. Serial Number: 6920

4. The appropriation data chargeable is:

17-1106.2721 02660909 0 060909 2D000000 000000043331

**JD Knowhow**

**J.D. KNOWHOW**  
**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (8)**  
**OFFICE OF THE DISBURSING OFFICER**  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.11  
1 Nov 199-

From: Captain James D. Knowhow 292 47 9686/3402 U.S. Marine Corps  
To: Defense Finance and Accounting Service, Kansas City Center, DFAS-KC, Kansas City,  
Mo. 64197-0001

Subj: DESTRUCTION OF SIGNATURE PLATES

Ref: (a) Financial Management Regulation Vol. 5, para 070402.3F

1. In accordance with reference (a), signature plates bearing the name J.D. KNOWHOW and plate number one (1) authorized by the DFAS for use in signing checks drawn on the United States Treasury has been forwarded to your office for destruction.

**J D Knowhow**  
**J.D. KNOWHOW**  
Captain, U.S. Marine Corps

Copy to: File

**FOR INSTRUCTIONAL PURPOSES ONLY  
ENCLOSURE (9)**

OFFICE OF THE DISBURSING OFFICER  
Seventh Force Service Support Group  
Fleet Marine Force  
Camp Lejeune, North Carolina 28542-5050

7200.12  
1 Nov 199-

From: Colonel Lynn MERTES, USMC, Relieving Disbursing Officer  
To: Captain James D. KNOWHOW, USMC, Relieved Disbursing Officer

Subj: RECEIPT FOR BLANK U.S. TREASURY CHECKS

1. I hereby acknowledge receipt from Captain James D. KNOWHOW, of the following blank checks, drawn on the United States Treasury, payable to order, symbol number 8190, in the quantity and serially numbered as shown below:

BEGINNING SERIAL#	ENDING SERIAL#	# CHECKS	TYPE OF CHECKS
70,123,456	99,999,999	29,876,544	Cont form check
01,265,479	09,999,999	08,734,521	Single checks
00,000,013	00,009,999	00,009,987	Control checks

L. Mertes  
L. MERTES

**FOR INSTRUCTIONAL PURPOSES ONLY**  
**ENCLOSURE (10)**